

Estimated Fiscal Impact of Bill # SB 46 1ST SUB Date March 6, 2009  
**Short Title School Property Tax Equalization Amendments**

Contact Cathy DudleyTitle MSP Budget and Property Tax SpecialistAgency Utah State Office of EducationPhone 801.538.7667**Short Form**

Use only when there is no appropriation needed for state agencies, and no fiscal impact on state revenues, local governments, businesses, or individuals.

If the bill looks like it should have a fiscal note, explain why it does not. For example, a bill might put into code something that is already current practice.

Attachments welcome.

- ☐ State agencies will not require an appropriation to implement the bill.  
☐ There is no fiscal impact on local governments.  
☐ There is no fiscal impact on businesses  
☐ There is no fiscal impact on individuals.  
☒ The bill will not affect revenues.

Explain why this bill has no fiscal impact.

**A. What parts of the bill cause fiscal impact?**

Cite specific sections or line numbers.

Lines 80-115 would cause fiscal impact as the bill is requiring that "receiving" school districts hold a public hearing on the expenditure of these funds and to provide notice of that hearing.

**B. Which program gets the appropriation?**


(Approp. Unit Code)

(To appropriate to an additional program use an additional form.) This is \_\_\_\_ of \_\_\_\_.

**C. Work Notes: Assumptions, calculations & what are we buying?**

Assume that a legislator calls you in to explain how you came up with your fiscal impact and these are the only notes you get to take with you.

List all costs. Identify one-time and ongoing costs. Detail FTE impacts.

Do not say, "\$50,000 in Current Expense." Be very specific about what \$50,000 will buy.

Attachments encouraged.

This first substitute requires that a "receiving" school district deposit capital outlay increment monies in a separate account which can only be used for new school building construction and not for renovations or remodeling of existing buildings or facilities. (Capital outlay increment monies means the amount of revenue equal to the difference between the amount of revenue generated by a levy of 0.0006 and the amount of revenue the "receiving" school district received from the distribution from the county treasurer.)

Before the receiving school district expends any of the capital outlay increment monies, the "receiving" school district shall conduct a public hearing at which the "receiving" school district adopts a budget for the expenditure of the capital outlay increment monies.

This hearing is not to be scheduled at the same time as the public hearing of another school district located within the "receiving" school district's county. The county legislative body will resolve any conflicts in public hearing dates and times. The "receiving" school district shall also provide a notice of the public hearing.

# Fiscal Impact Tables

Current Budget Year  
FY 2009

Coming Budget Year  
FY 2010

Future Budget Year  
FY 2011

D. If this is a revenue bill, show impacts here. (Select funds from drop-down menu.)

<b>Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

E. Show Costs to Implement the Bill by Fund (Select funds from drop-down menu.)

<b>Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

F. Show Costs to Implement the Bill by Expense Category.

Personal Services			
Travel			
Current Expense			
DP Current Expense			
DP Capital Outlay			
Capital Outlay			
Other/Pass Thru			
<b>Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

G. How will the bill impact local governments?

Your estimate of the bill's impact  
on local governments.

Attachments welcome.

"Receiving" school districts would have to hold a public hearing on the expenditures of these funds as well as provide notice. This may have some minor fiscal impact.

H. How will the bill impact businesses?

Your estimate of the bill's impact  
on businesses.

Attachments welcome.

I. How will the bill impact individuals?

Your estimate of the bill's impact  
on individuals.

Attachments welcome.

FOR SCHOOL DISTRICTS IN A FIRST CLASS COUNTY							
FY2009-2010 - USING CURRENT DATA							
District	3 Year Average	First Class County School Districts' October 1, 2008 Enrollment¹	COUNTY CLASS	TAX REVENUE GENERATED BY IMPOSED TAX RATE OF:	TOTAL DISTRIBUTED @ 25% THREE YEAR AVERAGE GROWTH	TOTAL DISTRIBUTED @ 75% BASED ON SCHOOL DISTRICTS' FALL ENROLLMENT TO THE TOTAL	Increase/decrease of 0.0006 tax rate revenue from a school district
	Growth Increase			0.0006	\$11,475,625	\$34,426,876	
	20	21	22	23	24	25	26
1 Alpine			2				
2 Beaver			4				
3 Box Elder			3				
4 Cache			3				
5 Carbon			4				
6 Daggett			6				
7 Davis			2				
8 Duchesne			4				
9 Emery			5				
10 Garfield			5				
11 Grand			5				
12 Granite	-	68,403	1	\$14,467,804	\$0	\$16,085,833	\$1,618,029
13 Iron			3				
14 Jordan	1,490.0	47,857	1	\$10,789,876	\$11,475,625	11,254,181	11,939,930
15 Juab			5				
16 Kane			5				
17 Millard			4				
18 Morgan			5				
19 Nebo			2				
20 No. Sanpete			4				
21 No. Summit			3				
22 Park City			3				
23 Piute			6				
24 Rich			6				
25 San Juan			4				
26 Sevier			4				
27 So. Sanpete			4				
28 So. Summit			3				
29 Tintic			5				
30 Tooele			3				
31 Uintah			4				
32 Wasatch			4				
33 Washington			2				
34 Wayne			6				
35 Weber			2				
36 Salt Lake	-	23,678	1	\$11,168,542	\$0	5,568,182	(5,600,360)
37 Ogden			2				
38 Provo			2				
39 Logan			3				
40 Murray	-	6,458	1	\$1,999,903	\$0	1,518,681	(481,222)
42 Canyons		33,160	1	\$7,476,378	\$0	7,797,995	321,617
Unallocated							